



Trustees' Financial Summary

FY2015-16

Submit ID: 0975-15445866

**** Recalculated ****

56 Yellowstone County

0975 Custer K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Marynell Perrin **Phone #:** (406) 856-4117

(Signature)

(Date)

Chair, Board of Trustees: Jill Cybulski

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Vo Ed All Career & Tech Ed Programs	STATE		State
103	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
104	Title I Improving Basic Programs	FEDERAL		84.010A
105	Aggregate Reim/Indirects	LOCAL		Local
106	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
107	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	176,944.17	40,003.50	56,385.88	10,341.84
02	Taxes Receivable - Real and Personal (120-149)	3,794.85	975.39	488.61	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	180,739.02	40,978.89	56,874.49	10,341.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	638.31	176.35		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	638.31	176.35		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,794.85	975.39	488.61	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	73,596.98			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	102,708.88	39,827.15	56,385.88	10,341.84
52	TOTAL FUND BALANCE/EQUITY	176,305.86	39,827.15	56,385.88	10,341.84
53	TOTAL LIABILITIES AND FUND BALANCE	180,739.02	40,978.89	56,874.49	10,341.84

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,186.23	53,984.22	41,029.96	4,792.33
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,186.23	53,984.22	41,029.96	4,792.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		824.97		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		824.97		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			0.34	
48	Fund Balance for Budget	1,186.23	53,159.25	41,029.62	4,792.33
52	TOTAL FUND BALANCE/EQUITY	1,186.23	53,159.25	41,029.96	4,792.33
53	TOTAL LIABILITIES AND FUND BALANCE	1,186.23	53,984.22	41,029.96	4,792.33

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,357.39		12,687.53	2,896.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,357.39		12,687.53	2,896.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,400.00	
48	Fund Balance for Budget	10,357.39		8,287.53	2,896.03
52	TOTAL FUND BALANCE/EQUITY	10,357.39		12,687.53	2,896.03
53	TOTAL LIABILITIES AND FUND BALANCE	10,357.39		12,687.53	2,896.03

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,068.92			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,068.92			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,068.92			
52	TOTAL FUND BALANCE/EQUITY	8,068.92			
53	TOTAL LIABILITIES AND FUND BALANCE	8,068.92			

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0975 Custer K-12 Schools

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(2,522.52)	124,209.76		
02	Taxes Receivable - Real and Personal (120-149)		265.96		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	(2,522.52)	124,475.72		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		265.96		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,445.25		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(2,522.52)	122,764.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	(2,522.52)	124,209.76		
53	TOTAL LIABILITIES AND FUND BALANCE	(2,522.52)	124,475.72		

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0975 Custer K-12 Schools

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			58,909.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			58,909.43	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			58,909.43	
52	TOTAL FUND BALANCE/EQUITY			58,909.43	
53	TOTAL LIABILITIES AND FUND BALANCE			58,909.43	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,280.65	22,877.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	21,280.65	22,877.38		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	21,280.65	22,877.38		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	21,280.65	22,877.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	21,280.65	22,877.38		



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		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	273,792.62	293,066.88
1112	District Levy - Personal Property	4,185.23	4,366.39
1114	District Levy - Pers Prop/Mobile Homes	1,721.40	3,271.21
1190	Penalties and Interest on Taxes	314.36	320.29
1510	Interest Earnings	2,001.48	1,187.03
1900	Other Revenue from Local Sources	159.00	45.56
3110	Direct State Aid	422,118.86	429,246.23
3111	Quality Educator	39,542.96	37,667.30
3112	At Risk Student	2,436.27	2,191.92
3113	Indian Education For All	1,836.00	1,753.92
3114	American Indian Achievement Gap	1,000.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	13,550.25	11,944.80
3116	Data For Achievement	1,350.00	1,680.00
3118	Natural Resource Development	3,008.09	4,818.97
3120	State Guaranteed Tax Base Aid	121,403.87	152,625.78
3444	State School Block Grant	69,103.67	69,103.67
3446	SB96 Block Grant Reimbursement	5,676.20	0.00
6100	Material Prior Period Revenue Adjustments	0.00	24.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		963,200.26	1,014,339.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	377,028.55	298,377.52
		2XX	Personal Services - Employee Benefits	89,000.77	76,272.85
		4XX	Purchased Property Services	8,363.75	3,797.07
		5XX	Other Purchased Services	4,095.11	2,697.60
		6XX	Supplies and Materials	59,859.78	14,849.18
		810	Dues and Fees	3,350.70	3,233.94
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	973.95	15,439.38
		2XX	Personal Services - Employee Benefits	37.02	0.00
		5XX	Other Purchased Services	25.45	0.00
		6XX	Supplies and Materials	333.23	141.54
		810	Dues and Fees	0.00	410.00
	222X Educational Media Services				
		1XX	Personal Services - Salaries	13,952.21	5,324.88

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2,787.75	2,625.20
			5XX Other Purchased Services	25.44	0.00
			6XX Supplies and Materials	92.00	541.56
			810 Dues and Fees	0.00	4,875.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	47,212.27	46,899.96
			2XX Personal Services - Employee Benefits	8,059.23	10,283.00
			3XX Purchased Professional and Technical Services	0.00	275.50
			4XX Purchased Property Services	1,802.35	49.69
			5XX Other Purchased Services	7,712.90	6,122.36
			6XX Supplies and Materials	2,992.23	628.11
			810 Dues and Fees	7,101.50	5,900.74
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	13,777.84	14,975.88
			2XX Personal Services - Employee Benefits	7,121.63	6,458.95
			3XX Purchased Professional and Technical Services	217.17	5,135.83
			4XX Purchased Property Services	0.00	145.00
			5XX Other Purchased Services	0.00	18.02
			6XX Supplies and Materials	6,929.68	7,029.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	23,754.59	21,587.03
			2XX Personal Services - Employee Benefits	6,139.38	2,923.16
			3XX Purchased Professional and Technical Services	6,845.61	5,825.00
			4XX Purchased Property Services	45.00	0.00
			5XX Other Purchased Services	988.02	1,491.23
			6XX Supplies and Materials	5,659.35	3,861.39
			810 Dues and Fees	4,726.19	5,255.36
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	44,117.96	47,130.17
			2XX Personal Services - Employee Benefits	11,336.97	4,050.25
			3XX Purchased Professional and Technical Services	32,964.00	11,000.00
			4XX Purchased Property Services	59,465.18	73,280.26
			5XX Other Purchased Services	0.00	202.40
			6XX Supplies and Materials	26,630.08	69,661.14
			7XX Property and Equipment Acquisition	0.00	7,195.00
			810 Dues and Fees	6,772.75	6,379.76
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,906.51	13,414.70
			2XX Personal Services - Employee Benefits	3,228.91	7,556.21
			3XX Purchased Professional and Technical Services	1,862.94	1,200.56
			5XX Other Purchased Services	1,122.12	350.00

Trustees' Financial Summary

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56 Yellowstone County

0975 Custer K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,015.04	4,348.60
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		1,490.53	1,313.93
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	82,395.72
		2XX Personal Services - Employee Benefits		0.00	13,193.50
		5XX Other Purchased Services		0.00	2,941.23
		6XX Supplies and Materials		0.00	5,727.93
		810 Dues and Fees		0.00	780.00
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		3,769.65	5,177.36
		2XX Personal Services - Employee Benefits		124.50	0.00
		4XX Purchased Property Services		62.83	855.80
		5XX Other Purchased Services		0.00	370.70
		6XX Supplies and Materials		3,665.08	873.21
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		13,233.11	21,027.63
		2XX Personal Services - Employee Benefits		437.04	0.00
		5XX Other Purchased Services		747.14	1,459.54
		6XX Supplies and Materials		375.52	553.42
		810 Dues and Fees		225.00	225.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		5,639.19	5,127.76
		2XX Personal Services - Employee Benefits		186.24	0.00
		5XX Other Purchased Services		0.00	83.70
		6XX Supplies and Materials		3,192.12	1,993.24
		810 Dues and Fees		4,085.00	0.00
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		20,048.38	16,865.84
		2XX Personal Services - Employee Benefits		662.12	0.00
		5XX Other Purchased Services		437.94	0.00
		6XX Supplies and Materials		3,855.59	1,568.58
		810 Dues and Fees		262.50	225.00
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		22,356.73	22,095.55
		2XX Personal Services - Employee Benefits		4,635.69	5,933.90
		4XX Purchased Property Services		206.00	1,466.00
		6XX Supplies and Materials		1,548.99	9,289.61



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	100.00	100.00	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	2,611.19	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,004,391.19</u>	<u>1,020,864.98</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					165,164.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,014,339.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,020,864.98	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	73,596.98	Less Last Year	55,930.14 (4b)	17,666.84	
					17,666.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					176,305.86	(5)

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0975 Custer K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	78,138.74	74,729.07
	1112 District Levy - Personal Property	1,186.35	1,113.60
	1114 District Levy - Pers Prop/Mobile Homes	443.94	881.08
	1190 Penalties and Interest on Taxes	84.29	84.93
	1510 Interest Earnings	739.28	511.45
	1900 Other Revenue from Local Sources	5,942.65	0.00
	2220 County On-Schedule Trans Reimb	10,111.35	14,670.15
	3210 State On-Schedule Trans Reimb	10,111.36	14,670.15
	3444 State School Block Grant	7,111.39	7,111.39
	3446 SB96 Block Grant Reimbursement	1,310.67	0.00
	6100 Material Prior Period Revenue Adjustments	85.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,265.89	113,771.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		23,273.62	23,100.00
		2XX Personal Services - Employee Benefits		6,500.00	1,717.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		4,998.82	6,398.16
		2XX Personal Services - Employee Benefits		0.00	525.05
	25XX Support Services - Business				
		1XX Personal Services - Salaries		8,819.63	8,698.14
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		25,993.23	28,348.09
		2XX Personal Services - Employee Benefits		1,518.42	5,820.00
		4XX Purchased Property Services		6,378.80	9,205.88
		5XX Other Purchased Services		30,486.07	22,379.27
		6XX Supplies and Materials		7,660.14	8,919.71
		810 Dues and Fees		905.45	624.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,534.18	115,735.80



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0975 Custer K-12 Schools

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					41,791.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,771.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,735.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,827.15	(5)



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0975 Custer K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	52,256.38	36,478.98
	1112 District Levy - Personal Property	782.93	679.01
	1114 District Levy - Pers Prop/Mobile Homes	235.10	374.75
	1190 Penalties and Interest on Taxes	48.09	46.40
	1510 Interest Earnings	1,260.53	828.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,583.03	38,407.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	89,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	89,000.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	106,977.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,407.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,385.88	(5)



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0975 Custer K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12	
PRC	Revenue			2015 Value	2016 Value
	1510 Interest Earnings			176.53	81.70
	1611 National School Lunch Program			15,965.98	16,493.27
	3220 State Food Services Match			133.09	0.00
	4550 Federal Child Nutrition			8,284.94	18,650.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				24,560.54	35,225.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	910 Food Services					
		31XX Food Services				
			4XX Purchased Property Services		2,016.97	1,219.50
			5XX Other Purchased Services		0.00	49.17
			6XX Supplies and Materials		36,554.32	34,167.33
			810 Dues and Fees		461.56	115.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		447.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					39,480.37	35,551.00

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						10,667.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,225.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,551.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,341.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.18	9.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15.18</u>	<u>9.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					1,177.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,186.23 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	399.16	80.62
	2240 County Retirement Distribution	138,786.00	107,421.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,185.16	107,501.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	58,431.90	50,673.92	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	154.52	2,438.52	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,213.51	882.92	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,182.56	11,608.77	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,978.91	3,372.37	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,167.89	4,896.97	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,999.30	4,826.60	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,123.82	5,884.89	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,266.43	2,173.68	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,266.87	1,266.87	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,317.04	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,236.28	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	598.05	763.43	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,099.43	3,467.11	
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	894.66	668.52	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,180.67	1,971.54	
	910		Food Services			
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,546.89	2,997.63	
	999		Undistributed			
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	43.16	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>105,148.57</u>	<u>111,447.06</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					57,104.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,501.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,447.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,159.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
102	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	5,876.00
103	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,215.00
104	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	12,246.00
105	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	110.36
106	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,892.00
107	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	8,308.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,647.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
102	Vo Ed All Career & Tech Ed Programs				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			5XX Other Purchased Services		1,677.80
			6XX Supplies and Materials		1,000.00
			102 Subtotal		2,677.80
103	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		13,071.75
			103 Subtotal		13,071.75
104	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,516.05
			2XX Personal Services - Employee Benefits		1,883.81
			3XX Purchased Professional and Technical Services		2,047.80
			6XX Supplies and Materials		554.68
			8XX Other Expenditures		4,307.50
			104 Subtotal		13,309.84



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
106	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		135.00
			106 Subtotal		135.00
107	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		650.00
			6XX Supplies and Materials		1,098.00
			107 Subtotal		1,748.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					30,942.39

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					33,646.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,647.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,942.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.34	Less Last Year	2,321.53	(4b)	-2,321.19	
					-2,321.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,029.96	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Vo Ed All Career & Tech Ed Programs	5,876.00	2,677.80	3,198.20
103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,215.00	13,071.75	-856.75
104 Title I Improving Basic Programs	12,246.00	13,309.84	-1,063.84
105 Aggregate Reim/Indirects	110.36	0.00	110.36
106 Vo Ed Carl Perkins Basic Grant	1,892.00	135.00	1,757.00
107 IDEA Part B (Trans from Coop)	8,308.00	1,748.00	6,560.00
Total	40,647.36	30,942.39	9,704.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.33	36.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61.33</u>	<u>36.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					4,755.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,792.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	132.55	78.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>132.55</u>	<u>78.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					10,278.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,357.39 (5)



Trustees' Financial Summary

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0975 Custer K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	141.99	92.34
	1900 Other Revenue from Local Sources	1,470.05	0.00
	1910 Rentals	7,482.28	11,510.00
	6100 Material Prior Period Revenue Adjustments	189.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,283.32	11,602.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	6,348.69	0.00
		4XX	Purchased Property Services	864.88	9,256.27
		6XX	Supplies and Materials	35.98	556.11
		8XX	Other Expenditures	727.30	727.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,976.85	10,539.68

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					12,923.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,602.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,539.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,400.00	Less Last Year	5,698.38	(4b)	-1,298.38
					-1,298.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,687.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.06	21.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37.06</u>	<u>21.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		518.00	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		3,158.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,676.76</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	2,874.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,896.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.57	19.47
	3281 State Technology Aid	956.94	934.79
	3445 State Combined Fund School Block Grant	5,457.67	5,457.67
	3447 SB96 Combined Block Grant Reimbursement	860.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,305.50	6,411.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		1,276.52	1,312.50
		6XX Supplies and Materials		5,847.13	3,654.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,123.65	4,966.50

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	6,623.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,411.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,966.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,068.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	85.82	97.22
	1900 Other Revenue from Local Sources	0.00	808.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>85.82</u>	<u>905.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			0.00	3,561.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,561.30</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	133.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	905.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,561.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-2,522.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	20,349.21	20,447.78
	1112 District Levy - Personal Property	310.23	304.69
	1114 District Levy - Pers Prop/Mobile Homes	122.78	235.19
	1190 Penalties and Interest on Taxes	23.03	23.07
	1510 Interest Earnings	845.31	533.32
	1900 Other Revenue from Local Sources	10,574.15	703.62
	3460 Montana Oil and Gas Tax	24,093.97	21,797.05
	5200 Sale or Compensation for Loss of Assets	19,881.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,200.23	44,044.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	11,274.00	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	12,959.33	13,250.08
			850 Interest on Debt	520.62	487.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,753.95	13,737.41

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	103,731.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,044.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,737.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	1,445.25	
Less Last Year	11,274.00	(4b)
	-9,828.75	
	-9,828.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	124,209.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	78,669.87	0.00
	1XXX Revenues from Student Activities	0.00	102,143.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>78,669.87</u>	<u>102,143.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	72,838.31	93,281.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>72,838.31</u>	<u>93,281.29</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	50,046.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,143.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,281.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,909.43	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	79,300.00	82,000.92
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	290,047.99	359,644.34
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,537.64	2,516.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	169.48	165.75
XX	XXX 26XX 41X	Energy Utility Services	20,889.85	15,207.02
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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0975 Custer K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,944.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,944.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,981.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,200.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,184.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	13,414.70	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,556.21	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,200.56	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	350.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,348.60	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,313.93	0.00	0.00	0.00	0.00
Totals			28,184.00	0.00	0.00	0.00	0.00

28,184.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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0975 Custer K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Land Improvements	0.00	0.00	6,000.00	0.00	6,000.00
Buildings	769,251.99	0.00	0.00	0.00	769,251.99
Machinery and Equipment	523,275.16	11,396.00	89,000.00	0.00	623,671.16
Totals at Historical Cost	1,292,527.15	11,396.00	95,000.00	0.00	1,398,923.15
Depreciation					
Building Accum	505,178.48	1,269.89	13,628.39	0.00	520,076.76
Machinery and Equipment Accum	343,190.16	8,704.70	46,074.42	0.00	397,969.28
Total Accumulated Depreciation	848,368.64	9,974.59	59,702.81	0.00	918,046.04
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	444,158.51	1,421.41	35,297.19	0.00	480,877.11

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	28,518.05	19,315.81	0.00	0.00	47,833.86	0.00	47,833.86
Loans Payable	42,364.26	0.00	0.00	13,250.08	29,114.18	0.00	29,114.18
Total Governmental Activity							
Non-bond Long-Term Liabilities	70,882.31	19,315.81	0.00	13,250.08	76,948.04	0.00	76,948.04

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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0975 Custer K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	127,120.53	22,039.46	0.00	149,159.99
Net Pension - TRS	479,633.00	281,406.00	0.00	761,039.00